

This rule was adopted on an emergency basis effective January 26, 2006. It may be used to determine tax liability until May 26, 2006, unless the Department adopts a permanent rule prior to this date.

AMENDATORY SECTION (Amending WSR 06-02-005, filed 12/22/05, effective 1/1/06)

**WAC 458-40-660 Timber excise tax--Stumpage value tables--Stumpage value adjustments.** (1) **Introduction.** This rule provides stumpage value tables and stumpage value adjustments used to calculate the amount of a harvester's timber excise tax.

(2) **Stumpage value tables.** The following stumpage value tables are used to calculate the taxable value of stumpage harvested from January 1 through June 30, 2006:

**TABLE 1—Stumpage Value Table**  
**Stumpage Value Area 1**  
January 1 through June 30, 2006

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(1)</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-Fir	DF	1	\$480	\$473	\$466	\$459	\$452
		2	462	455	448	441	434
		3	424	417	410	403	396
		4	371	364	357	350	343
Western Redcedar <sup>(2)</sup>	RC	1	597	590	583	576	569
Western Hemlock <sup>(3)</sup>	WH	1	342	335	328	321	314
		2	278	271	264	257	250
		3	278	271	264	257	250
		4	278	271	264	257	250
Red Alder	RA	1	390	383	376	369	362
		2	325	318	311	304	297
Black Cottonwood	BC	1	40	33	26	19	12

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Other Hardwood	OH	1	178	171	164	157	150
Douglas-Fir Poles	DFL	1	653	646	639	632	625
Western Redcedar Poles	RCL	1	1193	1186	1179	1172	1165
Chipwood <sup>(4)</sup>	CHW	1	1	1	1	1	1
RC Shake & Shingle Blocks <sup>(5)</sup>	RCS	1	174	167	160	153	146
RC & Other Posts <sup>(6)</sup>	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees <sup>(7)</sup>	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees <sup>(7)</sup>	TFX	1	0.50	0.50	0.50	0.50	0.50

(1) Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.

(2) Includes Alaska-Cedar.

(3) Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

(4) Stumpage value per ton.

(5) Stumpage value per cord.

(6) Stumpage value per 8 lineal feet or portion thereof.

(7) Stumpage value per lineal foot.

**TABLE 2—Stumpage Value Table  
Stumpage Value Area 2**

January 1 through June 30, 2006

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(1)</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-Fir	DF	1	\$543	\$536	\$529	\$522	\$515
		2	514	507	500	493	486
		3	474	467	460	453	446
		4	440	433	426	419	412

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Western Redcedar <sup>(2)</sup>	RC	1	597	590	583	576	569
Western Hemlock <sup>(3)</sup>	WH	1	384	377	370	363	356
		2	362	355	348	341	334
		3	333	326	319	312	305
		4	326	319	312	305	298
Red Alder	RA	1	390	383	376	369	362
		2	325	318	311	304	297
Black Cottonwood	BC	1	40	33	26	19	12
Other Hardwood	OH	1	178	171	164	157	150
Douglas-Fir Poles	DFL	1	653	646	639	632	625
Western Redcedar Poles	RCL	1	1193	1186	1179	1172	1165
Chipwood <sup>(4)</sup>	CHW	1	1	1	1	1	1
RC Shake & Shingle Blocks <sup>(5)</sup>	RCS	1	174	167	160	153	146
RC & Other Posts <sup>(6)</sup>	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees <sup>(7)</sup>	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees <sup>(7)</sup>	TFX	1	0.50	0.50	0.50	0.50	0.50

<sup>(1)</sup> Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.

<sup>(2)</sup> Includes Alaska-Cedar.

<sup>(3)</sup> Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

<sup>(4)</sup> Stumpage value per ton.

<sup>(5)</sup> Stumpage value per cord.

<sup>(6)</sup> Stumpage value per 8 lineal feet or portion thereof.

<sup>(7)</sup> Stumpage value per lineal foot.

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**TABLE 3—Stumpage Value Table**  
**Stumpage Value Area 3**

January 1 through June 30, 2006

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(1)</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-Fir <sup>(2)</sup>	DF	1	\$486	\$479	\$472	\$465	\$458
		2	428	421	414	407	400
		3	428	421	414	407	400
		4	340	333	326	319	312
Western Redcedar <sup>(3)</sup>	RC	1	597	590	583	576	569
Western Hemlock and Other Conifer <sup>(4)</sup>	WH	1	384	377	370	363	356
		2	259	252	245	238	231
		3	259	252	245	238	231
		4	259	252	245	238	231
Red Alder	RA	1	390	383	376	369	362
		2	325	318	311	304	297
Black Cottonwood	BC	1	40	33	26	19	12
Other Hardwood	OH	1	178	171	164	157	150
Douglas-Fir Poles	DFL	1	653	646	639	632	625
Western Redcedar Poles	RCL	1	1193	1186	1179	1172	1165
Chipwood <sup>(5)</sup>	CHW	1	1	1	1	1	1
RC Shake & Shingle Blocks <sup>(6)</sup>	RCS	1	174	167	160	153	146
RC & Other Posts <sup>(7)</sup>	RCP	1	0.45	0.45	0.45	0.45	0.45

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DF Christmas Trees <sup>(8)</sup>	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees <sup>(8)</sup>	TFX	1	0.50	0.50	0.50	0.50	0.50

(1) Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.

(2) Includes Western Larch.

(3) Includes Alaska-Cedar.

(4) Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

(5) Stumpage value per ton.

(6) Stumpage value per cord.

(7) Stumpage value per 8 lineal feet or portion thereof.

(8) Stumpage value per lineal foot.

**TABLE 4—Stumpage Value Table  
Stumpage Value Area 4**

January 1 through June 30, 2006

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(1)</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-Fir <sup>(2)</sup>	DF	1	\$543	\$536	\$529	\$522	\$515
		2	485	478	471	464	457
		3	482	475	468	461	454
		4	426	419	412	405	398
Lodgepole Pine	LP	1	<del>250</del>	<del>243</del>	<del>236</del>	<del>229</del>	<del>222</del>
			<u>194</u>	<u>187</u>	<u>180</u>	<u>173</u>	<u>166</u>
Ponderosa Pine	PP	1	<del>387</del>	<del>380</del>	<del>373</del>	<del>366</del>	<del>359</del>
		2	<del>212</del>	<del>205</del>	<del>198</del>	<del>191</del>	<del>184</del>
			<u>307</u>	<u>300</u>	<u>293</u>	<u>286</u>	<u>279</u>
			<u>205</u>	<u>198</u>	<u>191</u>	<u>184</u>	<u>177</u>

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Western Redcedar <sup>(3)</sup>	RC	1	597	590	583	576	569
<hr/>							
Western Hemlock and Other Conifer <sup>(4)</sup>	WH	1	384	377	370	363	356
		2	319	312	305	298	291
		3	313	306	299	292	285
		4	313	306	299	292	285
<hr/>							
Red Alder	RA	1	390	383	376	369	362
		2	325	318	311	304	297
<hr/>							
Black Cottonwood	BC	1	40	33	26	19	12
<hr/>							
Other Hardwood	OH	1	178	171	164	157	150
<hr/>							
Douglas-Fir Poles	DFL	1	653	646	639	632	625
<hr/>							
Western Redcedar Poles	RCL	1	1193	1186	1179	1172	1165
<hr/>							
Chipwood <sup>(5)</sup>	CHW	1	1	1	1	1	1
<hr/>							
RC Shake & Shingle Blocks <sup>(6)</sup>	RCS	1	174	167	160	153	146
<hr/>							
RC & Other Posts <sup>(7)</sup>	RCP	1	0.45	0.45	0.45	0.45	0.45
<hr/>							
DF Christmas Trees <sup>(8)</sup>	DFX	1	0.25	0.25	0.25	0.25	0.25
<hr/>							
Other Christmas Trees <sup>(8)</sup>	TFX	1	0.50	0.50	0.50	0.50	0.50

(1) Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.

(2) Includes Western Larch.

(3) Includes Alaska-Cedar.

(4) Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

(5) Stumpage value per ton.

(6) Stumpage value per cord.

(7) Stumpage value per 8 lineal feet or portion thereof.

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<sup>(8)</sup> Stumpage value per lineal foot.

**TABLE 5—Stumpage Value Table**  
**Stumpage Value Area 5**

January 1 through June 30, 2006

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(1)</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-Fir <sup>(2)</sup>	DF	1	\$602	\$595	\$588	\$581	\$574
		2	511	504	497	490	483
		3	489	482	475	468	461
		4	426	419	412	405	398
Lodgepole Pine	LP	1	<del>250</del>	<del>243</del>	<del>236</del>	<del>229</del>	<del>222</del>
			<u>194</u>	<u>187</u>	<u>180</u>	<u>173</u>	<u>166</u>
Ponderosa Pine	PP	1	<del>387</del>	<del>380</del>	<del>373</del>	<del>366</del>	<del>359</del>
		2	<del>242</del>	<del>205</del>	<del>198</del>	<del>191</del>	<del>184</del>
			<u>307</u>	<u>300</u>	<u>293</u>	<u>286</u>	<u>279</u>
			<u>205</u>	<u>198</u>	<u>191</u>	<u>184</u>	<u>177</u>
Western Redcedar <sup>(3)</sup>	RC	1	597	590	583	576	569
Western Hemlock and Other Conifer <sup>(4)</sup>	WH	1	394	387	380	373	366
		2	330	323	316	309	302
		3	330	323	316	309	302
		4	330	323	316	309	302
Red Alder	RA	1	390	383	376	369	362
		2	325	318	311	304	297
Black Cottonwood	BC	1	40	33	26	19	12

This rule was adopted on an emergency basis effective January 26, 2006. It may be used to determine tax liability until May 26, 2006, unless the Department adopts a permanent rule prior to this date.

Other Hardwood	OH	1	178	171	164	157	150
Douglas-Fir Poles	DFL	1	653	646	639	632	625
Western Redcedar Poles	RCL	1	1193	1186	1179	1172	1165
Chipwood <sup>(5)</sup>	CHW	1	1	1	1	1	1
RC Shake & Shingle Blocks <sup>(6)</sup>	RCS	1	174	167	160	153	146
RC & Other Posts <sup>(7)</sup>	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees <sup>(8)</sup>	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees <sup>(8)</sup>	TFX	1	0.50	0.50	0.50	0.50	0.50

(1) Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.

(2) Includes Western Larch.

(3) Includes Alaska-Cedar.

(4) Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

(5) Stumpage value per ton.

(6) Stumpage value per cord.

(7) Stumpage value per 8 lineal feet or portion thereof.

(8) Stumpage value per lineal foot.

**TABLE 6—Stumpage Value Table**  
**Stumpage Value Area 6**

January 1 through June 30, 2006

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(1)</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-Fir <sup>(2)</sup>	DF	1	<del>\$358</del>	<del>\$351</del>	<del>\$344</del>	<del>\$337</del>	<del>\$330</del>



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			<u>\$311</u>	<u>\$304</u>	<u>\$297</u>	<u>\$290</u>	<u>\$283</u>
Lodgepole Pine	LP	1	<del>250</del>	<del>243</del>	<del>236</del>	<del>229</del>	<del>222</del>
			<u>194</u>	<u>187</u>	<u>180</u>	<u>173</u>	<u>166</u>
Ponderosa Pine	PP	1	<del>387</del>	<del>380</del>	<del>373</del>	<del>366</del>	<del>359</del>
		2	<del>242</del>	<del>205</del>	<del>198</del>	<del>191</del>	<del>184</del>
			<u>307</u>	<u>300</u>	<u>293</u>	<u>286</u>	<u>279</u>
			<u>205</u>	<u>198</u>	<u>191</u>	<u>184</u>	<u>177</u>
Western Redcedar <sup>(3)</sup>	RC	1	496	489	482	475	468
True Firs and Spruce <sup>(4)</sup>	WH	1	<del>262</del>	<del>255</del>	<del>248</del>	<del>241</del>	<del>234</del>
			<u>208</u>	<u>201</u>	<u>194</u>	<u>187</u>	<u>180</u>
Western White Pine	WP	1	336	329	322	315	308
Hardwoods	OH	1	50	43	36	29	22
Western Redcedar Poles	RCL	1	496	489	482	475	468
Small Logs <sup>(5)</sup>	SML	1	34	33	32	31	30
Chipwood <sup>(5)</sup>	CHW	1	1	1	1	1	1
RC Shake & Shingle Blocks <sup>(6)</sup>	RCF	1	76	69	62	55	48
LP & Other Posts <sup>(7)</sup>	LPP	1	0.35	0.35	0.35	0.35	0.35
Pine Christmas Trees <sup>(8)</sup>	PX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees <sup>(9)</sup>	DFX	1	0.25	0.25	0.25	0.25	0.25

<sup>(1)</sup> Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.

<sup>(2)</sup> Includes Western Larch.

<sup>(3)</sup> Includes Alaska-Cedar.

<sup>(4)</sup> Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir,

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Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

- (5) Stumpage value per ton.  
 (6) Stumpage value per cord.  
 (7) Stumpage value per 8 lineal feet or portion thereof.  
 (8) Stumpage value per lineal foot. Includes Ponderosa Pine, Western White Pine, and Lodgepole Pine.  
 (9) Stumpage value per lineal foot.

**TABLE 7—Stumpage Value Table**  
**Stumpage Value Area 7**  
 January 1 through June 30, 2006

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(1)</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-Fir <sup>(2)</sup>	DF	1	<del>\$358</del>	<del>\$351</del>	<del>\$344</del>	<del>\$337</del>	<del>\$330</del>
			<u>\$349</u>	<u>\$342</u>	<u>\$335</u>	<u>\$328</u>	<u>\$321</u>
Lodgepole Pine	LP	1	250	243	236	229	222
Ponderosa Pine	PP	1	<del>387</del>	<del>380</del>	<del>373</del>	<del>366</del>	<del>359</del>
			<u>356</u>	<u>349</u>	<u>342</u>	<u>335</u>	<u>328</u>
		2	212	205	198	191	184
Western Redcedar <sup>(3)</sup>	RC	1	<del>496</del>	<del>489</del>	<del>482</del>	<del>475</del>	<del>468</del>
			<u>523</u>	<u>516</u>	<u>509</u>	<u>502</u>	<u>495</u>
True Firs and Spruce <sup>(4)</sup>	WH	1	<del>262</del>	<del>255</del>	<del>248</del>	<del>241</del>	<del>234</del>
			<u>261</u>	<u>254</u>	<u>247</u>	<u>240</u>	<u>233</u>
Western White Pine	WP	1	<del>336</del>	<del>329</del>	<del>322</del>	<del>315</del>	<del>308</del>
			<u>343</u>	<u>336</u>	<u>329</u>	<u>322</u>	<u>315</u>
Hardwoods	OH	1	50	43	36	29	22

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Western Redcedar Poles	RCL	1	<del>496</del>	<del>489</del>	<del>482</del>	<del>475</del>	<del>468</del>
			<u>523</u>	<u>516</u>	<u>509</u>	<u>502</u>	<u>495</u>
Small Logs <sup>(5)</sup>	SML	1	<del>26</del>	<del>25</del>	<del>24</del>	<del>23</del>	<del>22</del>
			<u>29</u>	<u>28</u>	<u>27</u>	<u>26</u>	<u>25</u>
Chipwood <sup>(5)</sup>	CHW	1	1	1	1	1	1
RC Shake & Shingle Blocks <sup>(6)</sup>	RCF	1	76	69	62	55	48
LP & Other Posts <sup>(7)</sup>	LPP	1	0.35	0.35	0.35	0.35	0.35
Pine Christmas Trees <sup>(8)</sup>	PX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees <sup>(9)</sup>	DFX	1	0.25	0.25	0.25	0.25	0.25

<sup>(1)</sup> Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.

<sup>(2)</sup> Includes Western Larch.

<sup>(3)</sup> Includes Alaska-Cedar.

<sup>(4)</sup> Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

<sup>(5)</sup> Stumpage value per ton.

<sup>(6)</sup> Stumpage value per cord.

<sup>(7)</sup> Stumpage value per 8 lineal feet or portion thereof.

<sup>(8)</sup> Stumpage value per lineal foot. Includes Ponderosa Pine, Western White Pine, and Lodgepole Pine.

<sup>(9)</sup> Stumpage value per lineal foot.

**TABLE 8—Stumpage Value Table**

**Stumpage Value Area 10**

January 1 through June 30, 2006

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(1)</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number
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			1	2	3	4	5
Douglas-Fir <sup>(2)</sup>	DF	1	\$529	\$522	\$515	\$508	\$501
		2	471	464	457	450	443
		3	468	461	454	447	440
		4	412	405	398	391	384
Lodgepole Pine	LP	1	<del>250</del>	<del>243</del>	<del>236</del>	<del>229</del>	<del>222</del>
			<u>194</u>	<u>187</u>	<u>180</u>	<u>173</u>	<u>166</u>
Ponderosa Pine	PP	1	<del>387</del>	<del>380</del>	<del>373</del>	<del>366</del>	<del>359</del>
			<u>307</u>	<u>300</u>	<u>293</u>	<u>286</u>	<u>279</u>
		2	<del>212</del>	<del>205</del>	<del>198</del>	<del>191</del>	<del>184</del>
			<u>205</u>	<u>198</u>	<u>191</u>	<u>184</u>	<u>177</u>
Western Redcedar <sup>(3)</sup>	RC	1	583	576	569	562	555
Western Hemlock and Other Conifer <sup>(4)</sup>	WH	1	370	363	356	349	342
		2	305	298	291	284	277
		3	299	292	285	278	271
		4	299	292	285	278	271
Red Alder	RA	1	376	369	362	355	348
		2	311	304	297	290	283
Black Cottonwood	BC	1	26	19	12	5	1
Other Hardwood	OH	1	164	157	150	143	136
Douglas-Fir Poles	DFL	1	639	632	625	618	611
Western Redcedar Poles	RCL	1	1179	1172	1165	1158	1151
Chipwood <sup>(5)</sup>	CHW	1	1	1	1	1	1

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RC Shake & Shingle Blocks <sup>(6)</sup>	RCS	1	174	167	160	153	146
RC & Other Posts <sup>(7)</sup>	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees <sup>(8)</sup>	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees <sup>(8)</sup>	TFX	1	0.50	0.50	0.50	0.50	0.50

(1) Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.

(2) Includes Western Larch.

(3) Includes Alaska-Cedar.

(4) Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

(5) Stumpage value per ton.

(6) Stumpage value per cord.

(7) Stumpage value per 8 lineal feet or portion thereof.

(8) Stumpage value per lineal foot.

(3) **Harvest value adjustments.** The stumpage values in subsection (2) of this rule for the designated stumpage value areas are adjusted for various logging and harvest conditions, subject to the following:

(a) No harvest adjustment is allowed for special forest products, chipwood, or small logs.

(b) Conifer and hardwood stumpage value rates cannot be adjusted below one dollar per MBF.

(c) Except for the timber yarded by helicopter, a single logging condition adjustment applies to the entire harvest unit. The taxpayer must use the logging condition adjustment class that applies to a majority (more than 50%) of the acreage in that harvest unit. If the harvest unit is reported over more than one quarter, all quarterly returns for that harvest unit must report the same logging condition adjustment. The helicopter adjustment applies only to the timber volume from the harvest unit that is yarded from stump to landing by helicopter.

(d) The volume per acre adjustment is a single adjustment class for all quarterly returns reporting a harvest unit. A harvest unit is established by the harvester prior to harvesting. The volume per acre is determined by taking the

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volume logged from the unit excluding the volume reported as chipwood or small logs and dividing by the total acres logged. Total acres logged does not include leave tree areas (RMZ, UMZ, forested wetlands, etc.,) over 2 acres in size.

(e) A domestic market adjustment applies to timber which meet the following criteria:

(i) **Public timber**--Harvest of timber not sold by a competitive bidding process that is prohibited under the authority of state or federal law from foreign export may be eligible for the domestic market adjustment. The adjustment may be applied only to those species of timber that must be processed domestically. According to type of sale, the adjustment may be applied to the following species:

Federal Timber Sales: All species except Alaska-cedar. (Stat. Ref. - 36 C.F.R. 223.10)

State, and Other Nonfederal, Public Timber Sales: Western Redcedar only. (Stat. Ref. - 50 U.S.C. appendix 2406.1)

(ii) **Private timber**--Harvest of private timber that is legally restricted from foreign export, under the authority of The Forest Resources Conservation and Shortage Relief Act (Public Law 101-382), (16 U.S.C. Sec. 620 et seq.); the Export Administration Act of 1979 (50 U.S.C. App. 2406(i)); a Cooperative Sustained Yield Unit Agreement made pursuant to the act of March 29, 1944 (16 U.S.C. Sec. 583-583i); or Washington Administrative Code (WAC 240-15-015(2)) is also eligible for the Domestic Market Adjustment.

The following harvest adjustment tables apply from January 1 through June 30, 2006:

**TABLE 9—Harvest Adjustment Table**  
**Stumpage Value Areas 1, 2, 3, 4, 5, and 10**  
January 1 through June 30, 2006

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
I. Volume per acre		
Class 1	Harvest of 30 thousand board feet or more per acre.	\$0.00
Class 2	Harvest of 10 thousand board feet to but not including 30 thousand board feet per acre.	-\$15.00
Class 3	Harvest of less than 10 thousand board feet per acre.	-\$35.00
II. Logging conditions		
Class 1	Ground based logging a majority of the unit using tracked or wheeled vehicles or draft animals.	\$0.00
Class 2	Cable logging a majority of the unit using an overhead system of winch driven cables.	-\$30.00

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Class 3	Applies to logs yarded from stump to landing by helicopter. This does not apply to special forest products.	-\$145.00
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III. Remote island adjustment:

	For timber harvested from a remote island	-\$50.00
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IV. Thinning

Class 1	A limited removal of timber described in WAC 458-40-610 (28)	-\$100.00
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**TABLE 10—Harvest Adjustment Table  
Stumpage Value Areas 6 and 7  
January 1 through June 30, 2006**

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
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I. Volume per acre

Class 1	Harvest of more than 8 thousand board feet per acre.	\$0.00
Class 2	Harvest of 3 thousand board feet to 8 thousand board feet per acre.	-\$7.00
Class 3	Harvest of less than 3 thousand board feet per acre.	-\$10.00

II. Logging conditions

Class 1	The majority of the harvest unit has less than 40% slope. No significant rock outcrops or swamp barriers.	\$0.00
Class 2	The majority of the harvest unit has slopes between 40% and 60%. Some rock outcrops or swamp barriers.	-\$20.00
Class 3	The majority of the harvest unit has rough, broken ground with slopes over 60%. Numerous rock outcrops and bluffs.	-\$30.00
Class 4	Applies to logs yarded from stump to landing by helicopter. This does not apply to special forest products.	-\$145.00

Note: A Class 2 adjustment may be used for slopes less than 40% when cable logging is required by a duly promulgated forest practice regulation. Written documentation of this requirement must be provided by the taxpayer to the department of revenue.

III. Remote island adjustment:

	For timber harvested from a remote island	-\$50.00
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**TABLE 11—Domestic Market Adjustment**

Class	Area Adjustment Applies	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
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Class 1:	SVA's 1 through 6, and 10	\$0.00
Class 2:	SVA 7	\$0.00

Note: The adjustment will not be allowed on special forest products.

(4) **Damaged timber.** Timber harvesters planning to remove timber from areas having damaged timber may apply to the department of revenue for an adjustment in stumpage values. The application must contain a map with the legal descriptions of the area, an accurate estimate of the volume of damaged timber to be removed, a description of the damage sustained by the timber with an evaluation of the extent to which the stumpage values have been materially reduced from the values shown in the applicable tables, and a list of estimated additional costs to be incurred resulting from the removal of the damaged timber. The application must be received and approved by the department of revenue before the harvest commences. Upon receipt of an application, the department of revenue will determine the amount of adjustment to be applied against the stumpage values. Timber that has been damaged due to sudden and unforeseen causes may qualify.

(a) Sudden and unforeseen causes of damage that qualify for consideration of an adjustment include:

(i) Causes listed in RCW 84.33.091; fire, blow down, ice storm, flood.

(ii) Others not listed; volcanic activity, earthquake.

(b) Causes that do not qualify for adjustment include:

(i) Animal damage, root rot, mistletoe, prior logging, insect damage, normal decay from fungi, and pathogen caused diseases; and

(ii) Any damage that can be accounted for in the accepted normal scaling rules through volume or grade reductions.

(c) The department of revenue will not grant adjustments for applications involving timber that has already been harvested but will consider any remaining undisturbed damaged timber scheduled for removal if it is properly identified.

(d) The department of revenue will notify the harvester in writing of approval or denial. Instructions will be included for taking any adjustment amounts approved.